

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE: 810-6-3-23.01 Food Banks

INTENDED ACTION: Promulgate a new rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to promulgate a new rule to specify that food banks located within Alabama that are affiliated with "America's Second Harvest – The Nation's Food Bank Network" as its subsidiary distribution organizations are exempt from the payment and collection of any state, county and municipal sales and use taxes, pursuant to Act No. 2007-453 which is effective June 14, 2007.

RULE NO. & TITLE: 810-6-5-.26 Utility Privilege or License Tax

INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to incorporate the provisions of the tax incentives contained in Act No. 2007-199 to provide (i) that an abatement of the Utility Tax levied in Section 40-21-82(a) is granted on sales of domestic water, electricity and natural gas for a period of ten years to entities that qualify under new Chapter 9D of Title 40; (ii) that Section 40-9B-3(8) is used to determine the beginning date of the 10 year tax abatement period; (iii) the effective date of the aforementioned Act; and (iv) how the qualifying entity can obtain a Utility Tax Certificate of Exemption Form STE-3 for use in making tax exempt purchases from providers of these utilities. Amendments are also made to bring the rule up to date with respect to referencing the electronic filing mandate of Utility tax Returns, and to provide clarification of the signature requirement on electronically filed returns.

RULE NO. & TITLE: 810-6-5-.26.05 Utility Gross Receipts Tax or Mobile Communication Services Tax Certificate of Exemption (Form STE-3) – Responsibilities of the Certificate Holder – Burden of Proof – Liability for Taxes Later Determined to be Due

INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to amend an existing rule to bring the rule up to date by adding the codified section of Law 40-23-126 created as a result of Act No. 2001-1090.

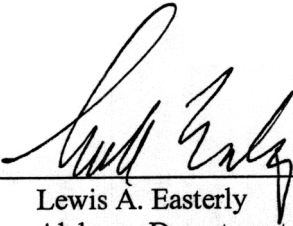
TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **10:00 a.m.** on **Tuesday, September 11, 2007, in the Office of the Commissioner, Room 4112**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at www.revenue.alabama.gov/rulehear.html.

All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:
Tuesday, September 11, 2007

CONTACT PERSON AT AGENCY:

Patricia Toles
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Lewis A. Easterly
Alabama Department of Revenue

0763APC.INT